with me that the imposition of the tax is justified and that there is no reason to waive the same now.

EXPENDITURE.

Turning next to expenditure, I must reiterate that the Government have subjected the budget proposals of the Heads of Departments to a very close scrutiny and the Standing Finance Committee of the Council have also closely scrutinised the several items fixed by the Government. The total expenditure, according to the proposals received, came to Rs. 76·37 lakhs and these have been reduced to Rs. 73·63 lakhs, I must say, without in any way starving the services or allotments essential to the moral and material development of the State and the people.

For next year we are budgetting for an expenditure of Rs. 73,63,300 or Rs. 5,04,200 in excess of the revised estimate of the current year.

I shall now briefly deal with some of the salient features of the budget estimates which call for special comment.

Land Revenue.—The budget estimate for 1103 is fixed at Rs. 2,25,100 and falls short of the proposed revised estimate by Rs. 11,700 mainly due to the absence of any large provisions under 'Temporary Establishment' and under 'Petrol and accessories to the Fishery Motor Boat' which included the cost of a motor boat purchased this year.

During the last Session of the Council the Fishery Administration of the State came in for a good deal of criticism and a resolution was passed recommending the investigation of the question of Fishery Administration and for taking suitable steps for developing the fishing industry. Government are carefully considering the question. When the scheme materialises, the allotment required will, if necessary, be applied for in the course of the year.

Agriculture and Panchayats.—There seems to be a misconception that the State is not giving adequate grants for the development of Agriculture. This, I am afraid, is because the contribution of the Government is judged solely with reference to the budget grant under 'Agriculture.' The four lakhs odd of working capital possessed by the Central Bank which is largely made up of loans from Government and investments of security amount of Government and other officers at low rates of interest is also an item which has to be taken

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